



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Rick Robin
DOCKET NO.: 20-02356.001-R-1
PARCEL NO.: 08-32-406-051

The parties of record before the Property Tax Appeal Board are Rick Robin, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,059
IMPR.: \$0
TOTAL: \$1,059

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a vacant residential lot with approximately 4,610 square feet of land area. The property is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three vacant land sales located within .59 of a mile from the subject property in North Chicago, one of which has the same assessment neighborhood code as the subject. The appellant reported that the comparables have sites that range in size from 3,125 to 4,687 square feet of land area. The parcels sold from July to November 2019 for prices ranging from \$2,300 to \$3,000 or for either \$0.64 or \$0.74 per square foot of land area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$833 which reflects a market value of \$2,499 or \$0.54 per square foot of land area, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$2,976. The subject's assessment reflects a market value of \$8,940 or \$1.94 per square foot of land area, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum prepared by the township assessor. The assessor contended the appellant's comparable #1 was purchased by an adjacent property owner and the ownership was transferred by a quit claim deed. A copy of the real estate transfer declaration depicts this property was advertised for sale prior to the transaction. The assessor argued that the other two sales are not in Waukegan Township and the assessor has no idea of the circumstances surrounding the transactions. The assessor provided property record cards for the appellant's comparables #2 and #3 that described the properties' location in North Chicago, Shields Township. The assessor stated that there are less than a dozen qualified vacant land sales in Waukegan Township during the last 20 months, with only two so far in 2020.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis identified as "Township Sales" that contained information on three vacant land sales. The comparable properties are located in Waukegan and have sites that range in size from 8,765 to 11,750 square feet of land area. The comparables sold from January to June 2019 for prices ranging from \$22,000 to \$32,000 or from \$2.13 to \$3.25 per square foot of land area. Also included with the submission were property record cards for the subject and each comparable.

The assessor also submitted a grid analysis identified as "Township Equity Comparables" containing assessment data on three additional comparables, along with property record cards for each comparable. In the absence of sales data responsive to the appellant's overvaluation argument, these three parcels will not be further addressed by the Board.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration. The Board has given less weight the comparables submitted by the board of review due to their locations in a different city and primarily due to their substantially larger site sizes when compared to the subject. The Board finds the appellant's comparable sales are located in North Chicago, like the subject and within .59 of a mile from the subject property, even though two are not in the subject's neighborhood code, these properties are also more similar to the subject in site size. These three comparables sold from July to November 2019 for prices ranging from \$2,300 to \$3,000 or for

\$0.64 to \$0.74 per square foot of land area. The subject's assessment reflects a market value of \$8,940 or \$1.94 per square foot of land area, which is above the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 16, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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